

S. RES. 20

At the request of Mr. CARDIN, the name of the Senator from Maryland (Mr. VAN HOLLEN) was added as a cosponsor of S. Res. 20, a resolution condemning the coup that took place on February 1, 2021, in Burma and the Burmese military's detention of civilian leaders, calling for an immediate and unconditional release of all those detained, promoting accountability and justice for those killed by the Burmese military, and calling for those elected to serve in parliament to resume their duties without impediment, and for other purposes.

S. RES. 103

At the request of Ms. DUCKWORTH, the name of the Senator from Maine (Ms. COLLINS) was added as a cosponsor of S. Res. 103, a resolution recognizing Girl Scouts of the United States of America on its 111th birthday and celebrating its legacy of providing girls with a safe, inclusive space where they can explore their world, build meaningful relationships, and have access to experiences that prepare them for a life of leadership.

S. RES. 104

At the request of Ms. CORTEZ MASTO, the name of the Senator from Connecticut (Mr. MURPHY) was added as a cosponsor of S. Res. 104, a resolution recognizing the heritage, culture, and contributions of Latinas in the United States.

STATEMENTS ON INTRODUCED BILLS AND JOINT RESOLUTIONS

By Mr. REED (for himself, Ms. BALDWIN, Mr. BLUMENTHAL, Mr. BROWN, Mr. COONS, Ms. DUCKWORTH, and Ms. KLOBUCHAR):

S. 779. A bill to establish an AmeriCorps Administration to carry out the national and volunteer service programs, to expand participation in such programs, and for other purposes; to the Committee on Finance.

Mr. REED. Madam President, service is a core American value. We take inspiration from those who have answered the call to serve, whether in defense of our Nation abroad or in strengthening our communities at home. Finding common cause through service is how we will overcome the major challenges of our time—addressing inequality, strengthening civil society and democratic institutions, and leaving a healthy, resilient planet to future generations. That is why I am proud to join Congressman JOHN LARSON of Connecticut in introducing the America's Call to Improving Opportunities Now, ACTION for National Service Act. Our legislation calls for a historic expansion of the number of service opportunities and an increased investment in those who serve.

The ACTION for National Service Act will honor our national value of service, while addressing the barriers that limit citizens' opportunities to

serve. Our legislation will set us on a path to 1 million national service positions within 10 years. It will increase the educational award so that an individual completing 2 full years of service will earn the equivalent of 4 years of the average in-state tuition at a public college or university. Indeed, those who are willing to serve should not be left to carry a heavy financial burden of student loan debt. The ACTION for National Service Act will also ease other financial barriers to service by increasing the living allowance and eliminating the tax liability for the education awards and living stipends. The bill calls for a robust outreach effort to ensure that all young people will know about the many opportunities to serve their country and their communities. It will mobilize a Civilian Climate Corps to address the urgent needs of hardest hit communities. Finally, the ACTION for National Service Act calls for elevating the Corporation for National and Community Service to a Cabinet-level Agency and establishes a National Service Foundation to leverage private sector resources to support national service activities.

Madam President, it is time that we reinvigorate the social contract we have with each other by elevating service as a national value. We must also make the commitment to invest in the education and professional development of those who are willing to sacrifice for our Nation. Developing the talents of our most committed citizens pays lifelong dividends. Our investment in the GI Bill not only honors our servicemembers but also enriches our Nation. Similarly, the education awards for those who have served through our national programs have economic impacts beyond the individuals who earn them. That is the new deal that the ACTION for National Service Act offers.

All AmeriCorps members take a pledge to get things done for Americans, to make communities safer, smarter and healthier, and to bring us together. It is a pledge we all should commit ourselves to.

I would like to thank Senators COONS, BALDWIN, BROWN, BLUMENTHAL, DUCKWORTH, and KLOBUCHAR for joining me as original cosponsors of the ACTION for National Service Act and the over 40 organizations, including Voices for National Service, States for Service Coalition, Habitat for Humanity International, YouthBuild, Service Year, City Year, and With Honor Action, that have endorsed this legislation. We urge our colleagues to join us in working for its passage so we can ensure that all who aspire to serve have the opportunity to do so.

By Mr. THUNE (for himself, Mr. MURPHY, Mr. CRAMER, Mr. TILLIS, Mr. MARSHALL, Mrs. CAPITO, Mr. WICKER, Mr. SCOTT of South Carolina, Ms. BALDWIN, Ms. SINEMA, and Mr. KING):

S. 786. A bill to amend the Internal Revenue Code of 1986 to treat certain amounts paid for physical activity, fitness, and exercise as amounts paid for medical care; to the Committee on Finance.

Mr. THUNE. Madam President, I ask unanimous consent that the text of the bill be printed in the RECORD.

There being no objection, the text of the bill was ordered to be printed in the RECORD, as follows:

S. 786

Be it enacted by the Senate and House of Representatives of the United States of America in Congress assembled,

SECTION 1. SHORT TITLE.

This Act may be cited as the "Personal Health Investment Today Act of 2023" or the "PHIT Act of 2023".

SEC. 2. PURPOSE.

The purpose of this Act is to promote health and prevent disease, particularly diseases related to being overweight or obese, by—

- (1) encouraging healthier lifestyles;
- (2) providing financial incentives to ease the financial burden of engaging in healthy behavior; and
- (3) increasing the ability of individuals and families to participate in physical fitness activities.

SEC. 3. CERTAIN AMOUNTS PAID FOR PHYSICAL ACTIVITY, FITNESS, AND EXERCISE TREATED AS AMOUNTS PAID FOR MEDICAL CARE.

(a) IN GENERAL.—Paragraph (1) of section 213(d) of the Internal Revenue Code of 1986 is amended by striking "or" at the end of subparagraph (C), by striking the period at the end of subparagraph (D) and inserting ", or", and by inserting after subparagraph (D) the following new subparagraph:

"(E) for qualified sports and fitness expenses."

(b) QUALIFIED SPORTS AND FITNESS EXPENSES.—Subsection (d) of section 213 of the Internal Revenue Code of 1986 is amended by adding at the end the following new paragraph:

"(12) QUALIFIED SPORTS AND FITNESS EXPENSES.—

"(A) IN GENERAL.—The term 'qualified sports and fitness expenses' means amounts paid exclusively for the sole purpose of participating in a physical activity including—

- "(i) for membership at a fitness facility,
- "(ii) for participation or instruction in physical exercise or physical activity, or
- "(iii) for equipment used in a program (including a self-directed program) of physical exercise or physical activity.

"(B) OVERALL DOLLAR LIMITATION.—The aggregate amount treated as qualified sports and fitness expenses with respect to any taxpayer for any taxable year shall not exceed \$1,000 (\$2,000 in the case of a joint return or a head of household (as defined in section 2(b))).

"(C) FITNESS FACILITY.—For purposes of subparagraph (A)(i), the term 'fitness facility' means a facility—

- "(i) which provides instruction in a program of physical exercise, offers facilities for the preservation, maintenance, encouragement, or development of physical fitness, or serves as the site of such a program of a State or local government,
- "(ii) which is not a private club owned and operated by its members,
- "(iii) which does not offer golf, hunting, sailing, or riding facilities,
- "(iv) the health or fitness component of which is not incidental to its overall function and purpose, and